APR 24 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): Nobuyuki NAKAMURA et al.

: 10/665,865 Serial No.

September 19, 2003 Filed

HIGH CARBON STEEL For

SHEET AND PRODUCTION

METHOD THEREOF

1742 Art Unit

Deborah Yee Examiner

Docket No. : 01590CD/HG

Confirm. No.: 6753

Customer No.: 01933

CERTIFICATE OF FACSIMILE TRANSMISSION TO NO. 1-571-273-8300 TOTAL PAGES: 2

I hereby certify that this paper is being faceingle transmitted to the Patents and Trademarks Office on the date potent below.

Attorney: MARSHALL J. CHICK

Dated: April 24.

In the event that this Paper is late filed, and the necessary petition for extension of time is not filed concurrently herewith, please consider this as a Petition for the requisite extension of time, and to the extent not tendered by check attached hereto, authorization to charge the extension fee, or any other fee required in connection with this Paper, to Account No. 06-1378.

NOTICE OF APPEAL

COMMISSIONER FOR PATENTS P.O. Box 1450 Alexandria, VA 22313-1450

SIR:

Applicants hereby Appeal from the decision dated October 24, 2005, of the Primary Examiner finally rejecting claim 1 and objecting to claims 2 and 4. (Claim 3 is allowed).

Form PTO-2038 authorizing the sum of \$500.00 is enclosed herewith in payment of the Appeal fee. If any further fees are required, authorization is given to charge same against Account No. 06-1378.

Frishauf, Holtz, Goodman & Chick, P.C.

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MJC/ld

Respect 1/1/94/54/2006 HBINGS, 00000031 10665865

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MARSHALL Reg. No. /26,853

Enc.: Form PTO-2038 for \$500.00